

EBP

EBP: USAO 2016R00729

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA

v.

TIMOTHY WEST,

Defendant

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CRIMINAL NO.

(Mail Fraud, 18 U.S.C. § 1341;  
Aggravated Identity Theft,  
18 U.S.C. § 1028A; Forfeiture,  
18 U.S.C. § 981(a)(1)(C); 21 U.S.C.  
§ 853 and 28 U.S.C. § 2461(c))

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INDICTMENT

COUNT ONE  
(Mail Fraud)

The Grand Jury for the District of Maryland charges that:

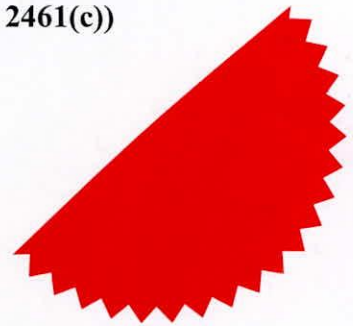
Introduction

At all times relevant to this Indictment:

1. Defendant **TIMOTHY WEST** ("WEST") was a resident of Maryland or the District of Columbia.
2. Victim A and Victim B were minors who were unrelated to and never resided with **WEST**.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the federal revenue laws and regulations regarding the ascertainment, computation, assessment, and collection of taxes owed to the United States by its citizens and residents.

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U.S. DISTRICT COURT  
DISTRICT OF MARYLAND  
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**The Scheme to Defraud**

4. Between at least in or about November 2011 and in or about September 2012, in the District of Maryland and elsewhere, **WEST** knowingly devised and participated in a scheme and artifice to defraud and to obtain money from the United States by means of materially false and fraudulent pretenses, representations, and promises, with intent to defraud and knowledge of the scheme's fraudulent nature ("the scheme to defraud").

**Manner and Means of the Scheme to Defraud**

5. It was part of the scheme to defraud that **WEST** obtained the means of identification of Victim A and Victim B, including their names and Social Security numbers, for the purpose of filing with the IRS false and fraudulent Forms 1040, U.S. Individual Income Tax Returns ("Forms 1040"), and obtaining fraudulent tax refunds to which he was not entitled.

6. It was further part of the scheme to defraud that **WEST** hired a tax return preparer in Temple Hills, Maryland, to prepare Forms 1040 for **WEST** for tax years 2010 and 2011. Based on information provided by **WEST**, the return preparer prepared Forms 1040 that falsely reported, among other falsities, that **WEST** was entitled to claim Victim A and Victim B as dependents on his returns.

7. It was further part of the scheme to defraud that **WEST** filed and caused to be filed with the IRS a false and fraudulent Form 1040 for the 2010 tax year.

8. It was further part of the scheme to defraud that **WEST** caused the IRS to issue a refund based on the false and fraudulent Form 1040 for the 2010 tax year.

**The Charge**

9. On or about January 19, 2012, in the District of Maryland and elsewhere, the defendant,

**TIMOTHY WEST,**

for the purpose of executing and attempting to execute the scheme to defraud, did knowingly cause to be delivered by mail and by private and commercial interstate carrier any matter and thing, namely, a U.S. Individual Income Tax Return, Form 1040, for the 2010 tax year in the name of **TIMOTHY WEST** that was prepared on or about November 9, 2011.

18 U.S.C. § 1341

**COUNT TWO**  
**(Aggravated Identity Theft)**

The Grand Jury for the District of Maryland further charges that:

1. Paragraphs 1 through 8 of Count One are incorporated here.
2. On or about January 19, 2012, in the District of Maryland and elsewhere, the

defendant,

**TIMOTHY WEST,**

during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A(c), did knowingly transfer, possess, and use, without lawful authority, a means of identification of another person, knowing that the means of identification belonged to another person, to wit, the name and social security number of Victim A, during and in relation to mail fraud, in violation of 18 U.S.C. § 1341, as charged in Count One of this Indictment and incorporated here.

18 U.S.C. § 1028A



**FORFEITURE ALLEGATION**

The Grand Jury for the District of Maryland further finds that:

1. Pursuant to Fed. R. Crim. P. 32.2, notice is hereby given to the defendant that the United States will seek forfeiture as part of any sentence in accordance with 18 U.S.C. §§ 981(a)(1)(C) and 28 U.S.C. § 2461(c), in the event of the defendant's conviction on Count One of this Indictment.

2. As a result of the offense set forth in Count One, the defendant,  
**TIMOTHY WEST,**  
shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C), any property, real or personal, which constitutes or is derived from proceeds traceable to, or obtained directly or indirectly as the result of, such violation.

3. The property to be forfeited includes, but is not limited to, at least \$5,960 in United States currency and all interest and proceeds traceable thereto, in that such sum, in aggregate, constitutes proceeds obtained, directly or indirectly, as a result of such violation.

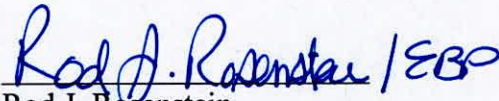
**Substitute Assets**

4. If, as a result of any act or omission of the defendant, any such property subject to forfeiture:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States of America, pursuant to 21 U.S.C. § 853(p), to seek forfeiture of any other property of said defendant up to the value of the forfeitable property.

18 U.S.C. § 981  
21 U.S.C. § 853  
28 U.S.C. § 2461(c)

  
Rod J. Rosenstein  
United States Attorney

A TRUE BILL:

**SIGNATURE REDACTED**

Foreperson

Date: November 7, 2016